Mr. DEPUTY SPEAKER.—The question is:

"That further consideration of the Mysore Compulsory Primary Education Bill, 1961 be adjourned to Monday the 24th."

The motion was adopted

MYSORE SALES TAX (AMENDMENT) BILL, 1961.

Motion to consider

Sri T. MARIAPPA (Minister for Finance).—Sir, I beg to move:

"That the Mysore Sales Tax (Amendment) Bill, 1961 be taken into consideration."

Mr. DEPUTY SPEAKER.—Motion moved:

"That the Mysore Sales Tax (Amendment) Bill, 1961 be taken into consideration."

Sri T. MARIAPPA.—It is a very simple measure which does not require any elaborate statement on my part. The whole thing has been set out in the Statement of Objects and Reasons and therefore, I hope the House would accept this measure.

† ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ (ಗುಬ್ಬಿ).—ಸ್ಪೀಕರ್, ನಾವು ಈ ಬಿಲ್ಲಿನಮೇಲೆ ಹೆಚ್ಚಾಗಿ ಮಾತನಾಡಬಾರದು ಎನ್ನುವುದು ನಮ್ಮ ಇಚ್ಛೆ. ತಾವು ಪುಗರ್‌ಕೇನ್ ಸೆಸ್ಸನ್ನು ಕನ್‌ವರ್ಟ್ ಮಾಡಿ ಅದನ್ನು ಈಗ ಸೇಲ್ಸ್ ಟ್ಯಾಕ್ಸಾಗಿ ವಸೂಲು ಮಾಡಬೇಕೆಂದು ಈ ಬಿಲ್ಲನ್ನು ತಂದಿದ್ದೀರಿ. ಅದರ ಕಲೆಕ್ಷನ್ನು ವಿಷಯದಲ್ಲಿ ತಾವು ಹೇಗೆ ಮಾಡುತ್ತಿದ್ದೀರಿ ಎನ್ನುವ ಒಂದು ವಿಚಾರದಲ್ಲಿ ಮಾತ್ರ ಒಂದು ಮಾತನ್ನು ತಮ್ಮ ಗಮನಕ್ಕೆ ತಂದು ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸಬೇಕೆಂದು ಇದ್ದೇನೆ.

ಮೂರನೇ ಪ್ಲಾನಿಗೆ ಹಣಬೇಕೆಂದು ಹೇಳುತ್ತಿರಿ. ಮೂರನೆಯ ಪ್ಲಾನಿಗೆ ಹಣ ಬೇಕಾದರೆ ಎಲ್ಲಾ ಕಡೆಗಳಲ್ಲಿಯೂ ಒಂದು ಚಿಕ್ಕಾಸನ್ನು ಬಿಡದೇ ಬಾಕಿಯನ್ನೆಲ್ಲಾ ಪೂರ್ತಿಯಾಗಿ ಈಗ ವಸೂಲು ಮಾಡುತ್ತಿದ್ದೀರಾ? ಇದನ್ನು ನೋಡಿದರೆ ಇದರಲ್ಲ ಒಂದು ರಾಜಕೀಯವಿದೆ ಎಂದು ಒಂದು ದೃಷ್ಟಿಯಿಂದ ಹೇಳಬೇಕಾಗಿದೆ. ತಾವು 75 ಸಾವಿರ ರೂಪಾಯಿಗಳಷ್ಟು ಬಾಕಿಯನ್ನು 75 ತಿಂಗಳಿನಲ್ಲಿ ವಸೂಲು ಮಾಡಬಹುದು ಎಂದು ಆರ್ಡರನ್ನು ಮಾಡಿದ್ದೀರಿ. ದಾವಣಗೆರೆಯಲ್ಲಿ ಒಬ್ಬ ವರ್ತಕರಿಗೆ ಸೆಲ್ಸ್‌ಟ್ಯಾಕ್ಸ್ ಬಾಕಿ ವಸೂಲಿಯಲ್ಲಿ ಹೀಗೆ ಮಾಡಿದ್ದೀರಿ.

ಶ್ರೀ ಟಿ. ಮರಿಯಪ್ಪ.—ಪುಗರ್‌ಕೇನ್ ಸೆಸ್ ಅಲ್ಲ.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ನಾನು ಇಮಾಂಸಾಬಿಗೂ ಗೋಕುಲಾಷ್ಟಮಿಗೂ ಸಂಬಂಧ ವಿದೆ ಎಂದು ಹೇಳುತ್ತಿಲ್ಲ. ಸೇಲ್ಸ್‌ಟ್ಯಾಕ್ಸು ಎನ್ನುವುದು ಎಲ್ಲಾಕಡೆಯೂ ಒಂದೇ. ಸೆಲ್ಸ್ ಟ್ಯಾಕ್ಸ್ ಹಣವನ್ನು ವಸೂಲಿ ಮಾಡಿ ದೇಶದ ಡೆವಲಪ್‌ಮೆಂಟು ಕೆಲಸಗಳಿಗಾಗಿ ಉಪಯೋಗಿಸ ಬೇಕು ಎಂದು ಒಂದು ಸಲ ನೀತಿ ಹೇಳುತ್ತೀರಿ. ಇನ್ನೊಂದು ಸಾರಿ ವಸೂಲಯನ್ನು ನಿಲ್ಲಿಸ ಬೇಕೆಂದು ಹೇಳುವ ಈ ನಿಮ್ಮ ನೀತಿ ಸರಿಯಲ್ಲ. ಇದಕ್ಕಾಗಿ ಒಂದು ಉದಾಹರಣೆಯನ್ನು ಹೇಳುತ್ತೇನೆ. ತಾವು ಶ್ರೀಮಂತರಿಂದ ಬರತಕ್ಕ ಹಣವನ್ನು ತಡೆಗಟ್ಟುವಂತ 75 ಸಾವಿರ ರೂಪಾಯಿಗಳಷ್ಟು ಬಾಕಿ ಹಣವನ್ನು ಆರು ವರ್ಷ ಮೂರು ತಿಂಗಳುಗಳಲ್ಲಿ ಹಣ ಕೊಡಬಹುದು

ಎಂದು ಈಗ ಆರ್ಡರು ಮಾಡಿದ್ದೀರಿ. ಎಂದರೆ ಇದು ಮೂರನೆ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆ ಮುಗಿದು, ನಾಲ್ಕನೇ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಯೊಳಗೆ ಪೂರ್ತಿಯಾಗಿ ಈ ಹಣ ವಸೂಲಾಗುತ್ತದೆ. ಹಣಕಾಸನ್ನು ವಸೂಲ ಮಾಡುವಾಗ ಬಡವರು ಬಲ್ಲಿದರು ಎಂಬ ಭಾವನೆಯನ್ನು ನೀವು ಬಿಟ್ಟು ಸರಿಯಾಗಿ ವಸೂಲಿ ಮಾಡಲು ಹಣಕಾಸಿನ ಅಧಿಕಾರಿಗಳಿಗೆ ಅವಕಾಶ ಕೊಡಿ. ಬೇಕಾದವನು ಎಂದು ಅವರನ್ನು ಬಿಡುವುದು, ಬಡವರಾದವರಿಂದ ವಸೂಲಿ ಮಾಡುವುದು, ಹೀಗೆ ಈ ನೊಟೀಸು ಅಡ್ಜಿನಿಸ್ಟ್ರೇಷನ್ನಿನ ವಿಚಾರದಲ್ಲಿ ತಾವು ಕೈ ಹಾಕಬಾರದು. ಹೀಗೆ ಬಾಕಿಯಾಗಿ ಬರುವ ಹಣವನ್ನು ನಿಲ್ಲಿಸಿಬಿಡಿ ಎಂದರೆ ಡೆವಲಪ್‌ಮೆಂಟು ಕೆಲಸಗಳಿಗಾಗಿ ಹಣವನ್ನು ಹೇಗೆ ನಿರೀಕ್ಷೆ ಮಾಡುತ್ತೀರಿ? ಯಾವತ್ತಿಗೂ ತಾವು ಸರಕಾರಕ್ಕೆ ಬರತಕ್ಕ ಹಣವನ್ನು ಎಂತಹ ಸಂದರ್ಭದಲ್ಲಿ ಕೂಡ ಇದ್ದರೂ, ಎಷ್ಟು ಆನ್ತರಾಗಿದ್ದವರೇ ಆದರೂ, ಅವರು ಯಾವ ಪಕ್ಷದವರೇ ಆದರೂ ವಸೂಲಿ ಮಾಡುವ ಹಣವನ್ನು ಬಿಡಬಾರದು. ಇದರಿಂದ ದೇಶಕ್ಕೆ ಅನುಕೂಲವಾಗುವುದಿಲ್ಲ. ನಿಮ್ಮ ಈ ವಸೂಲು ಮಾಡುವ ನೀತಿ ಸರಿಯಿಲ್ಲ. ಈ ರೀತಿಯಾದ ವಸೂಲ ಬಾಬಿಗೆ ಒಳಗಾಗಬೇಡಿ ಎಂದು ಹೇಳಿ ಈ ನನ್ನ ಎರಡು ಮಾತುಗಳನ್ನು ಮುಗಿನುತ್ತೇನೆ.

†Sri M. C. NARASIMHAN.—I expected that while intorducing this amending Bill, the Finance Minister would clarify one or two aspects, but unfortunately he has not done so and I have got to make this observation. It is stated that because of the Supreme Court's invalidating judgment, this Bill has been brought in. But if I remember aright, if that is all the only justification for the Bill, then the rate of 15 per cent must be the same, the incidence must be the same as it was there in the case of Sugarcane Cess Bill. In respect of the original Sugarcane Cess Bill, it was not at the rate of 15 per cent, but of course the purchaser is different and all that; but whatever that be, the real point for consideration is that if the justification is as a consequence of the Supreme Court Judgment and if it is not the intention of the Government to levy a higher rate, than was levied under the Sugarcane Cess Act of 1958, it must be made clear that the 15 per cent indicated here would not be more than what we have had in terms of the 1958 Act. No such clarification has come from the Government. Also it is a little difficult because the incidence is possibly different. Here purchase by the last dealer in the State is liable to tax under this Act. If it is the same sugar factories that are paying, then how is it, it is made 15 per cent. Because of the Sugarcane Cess Act, it was not 15 per cent at all; it was less than that. You have taken advantage of that particular situation for enhancing the levy. What were the special circumstances that warrant such an enhancement. In the Statement of Objects and Reasons, you don't say at all that it is your intention to chance the levy. You simply refer to the Supreme Court Judgement and as a consequence it is proposed to bring this levy. That is all the explanation that is given. So I would like a clarification from the Honourable Minister.

†Sri T. MARIAPPA.—The only clarification is that approximately it is 14 per cent; we have increased it by one per cent because there is a difference now in the mode of collection. Formerly, the entire sugarcane that was taken into the factory was subjects to sugarcane cess, whether

(Sri T. MARIAPPA)

raised in their own field or farm or purchased it from the ryots. If they raise it in their own land, that is not subject to purchase tax because there is no purchase. Therefore, we are likely to lose Rs. 5-6 lakhs. The entire sugarcane cess is approximately in the neighbourhood of Rs. 50 lakhs.

Sri M. C. NARASIMHAN.—What is the total receipts for this period?

Sri T. MARIAPPA.— The total amount is roughly in the neighbourhood of 50 lakhs.

Sri M. C. NARASIMHAN.— Sir, will it mean, we will be getting the same amount ?

Sri T. MARIAPPA.—Roughly the same amount we will get this time.

Mr. DEPUTY SPEAKER.—The question is :

" That the Mysore sales-tax (Amendment) Bill, 1960, be taken into consideration."

The motion was adopted

Mr. DEPUTY SPEAKER.—Clause 2. There is an amendment.

Sri B. R. SUNTHANKAR (Belgaum City).— Sir, I beg to move :

" That in clause 2, for the word 15, the word 5 may be substituted."

Mr. DEPUTY SPEAKER.—Amendment moved :

" That in clause 2 for the word 15, the word 5 may be substituted.'

†Sri B. R. SUNTHANKAR.— Sir, after hearing the Hon'ble Minister for Finance, I am not convinced of this move on the part of the Government. In the Statement of Objects and Reasons also we find no satisfactory clarification or justification for the levy of this tax. It is stated that they have requested the Central Government to undertake similar legislation for the validation of sugarcane cess. The Government could have waited for some time, instead of levying such a high and exorbitant tax.

Sri T. MARIAPPA.— U. P. has already levied and the Government of India have already passed the validation legislation. We have already written to the Government of India.

Sri B. R. SUNTHANKAR.— I think, you could have waited for a few and get this cess validated.

Then, Sir, I am proposing 5 per cent instead of 15 per cent because 15 per cent would be rather an additional burden on the sugar cane dealers. As a matter of fact, the sugar industry in our country; instead of getting protection for the last 25 years, it is still not able to stand on its own legs. It has not yet become a self-supporting industry. There has been additional production of sugar in the country. Even, in spite

of that, this industry cannot stand in competition with the foreign market. If we levy this tax, prices are likely to go higher and it would be still more difficult to find a foreign market for our sugar. As my Hon'ble friend Mr. Narasimhan pointed out, this 15 per cent on sugarcane by the last dealer, is more than the cess which is actually in force. The Hon'ble Finance Minister said that the cess amounted to 14 and it is raised to 15 per cent. I think six rupees a ton would amount to 12 or 13 per cent. So, actualy, there is a rise of 2 to 3 per cent looking to all these factors and looking to the conditions of the sugar industry in our country, I request the Government not to leavy such a heavy range of 15 per cent. I do not know whether this sales-tax of 15 per cent would be abolished or continued even after this validation of this cess in the parliament. That is a point on which I would ike to have a clarification by the Hon'ble Minister. I request the Minister to accept the amendment.

Sri T. MARIAPPA.— I oppose the amendment.

Mr. DEPUTY SPEAKER.— The question is :

"That in clause 2 for the word 15, the word 5 may be substituted."

The amendment was negatived

Mr. DEPUTY SPEAKER.— The question is :

"That clause 2 stand part of the Bill".

The motion was adopted

Clause 2 was added to the Bill.

Mr. DEPUTY SPEAKER.—Clause 1, the Title and the Preamble. The question is :

"That clause 1, the Title and the Preamble stand part of the Bill."

The motion was adopted

Clause 1, the Title and the Preamble were added to the Bill.

Motion to pass

Sri T. MARIAPPA.— Sir, I beg to move :

"That the Mysore Sales-tax (Amendment) Bill, 1960 be passed."

Mr. DEPUTY SPEAKER.—The question is :

"That the Mysore Sales-tax (Amendment) Bill, 1960 be passed."

The motion was adopted